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Report on the activities of the Office of Internal Oversight Services

Report of the Office of Internal Oversight Services Part one

Addendum

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* A/61/150

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I. Introduction

1. The present addendum provides information on progress towards implementing recommendations issued by the Office of Internal Oversight Services (OIOS). Although a number of the entities under OIOS oversight coverage consistently comply with recommendations in a timely manner, this addendum draws attention to those recommendations deemed critical that have not yet been fully implemented. OIOS uses the following criteria to define a critical recommendation:

- Calls for changes in administrative issuances and organizational guidelines
- Corrects systemic control deficiencies in high-risk areas
- Results in measurable improvements to process and workflow, productivity, effectiveness and managerial controls
- Holds managers, staff and vendors accountable for fraud, waste and abuse or clears individuals of allegations
- Results in savings, recoveries or prevention of unjustified expenditures of 25,000 United States dollars ($) or more
- Is of topical importance
- Requires the concurrence of governing bodies
- Results in discontinuing cooperation with an executing/implementing partner or disqualification/blacklisting of a vendor
- Requires action by a Government in its capacity as host Government, donor, and the like (e.g. tax privileges)

2. The report is divided into four main areas. Following the introduction in section I, section II provides an overall assessment of the implementation of recommendations. The implementation rate, particularly of critical recommendations, is a measure of the impact of OIOS work on improving the management and operations of the Organization. Implementation can be accomplished only by those programme managers to whom recommendations are addressed; therefore the implementation rate is a reflection of the Organization's overall commitment to change and the maintenance of an effective system of internal control.

3. Using a consolidated ageing table (table 1), section III provides a closer look at outstanding recommendations by entity. To compile the data for the table, each entity was given a four-week period to respond to OIOS with details of progress made as at 30 June 2006. A small number of programme managers did not respond or provided incomplete responses. Those cases are indicated in the last column of the ageing table. Section III also includes, where applicable, commentaries on the recommendations of greatest concern, that is, those that OIOS deems to be of the highest priority owing to a response that has been slower than desired.

4. Finally, section IV contains the list of oversight reports issued by OIOS between 1 July 2005 and 30 June 2006, in compliance with resolution 59/272 (para. 1 (a)).

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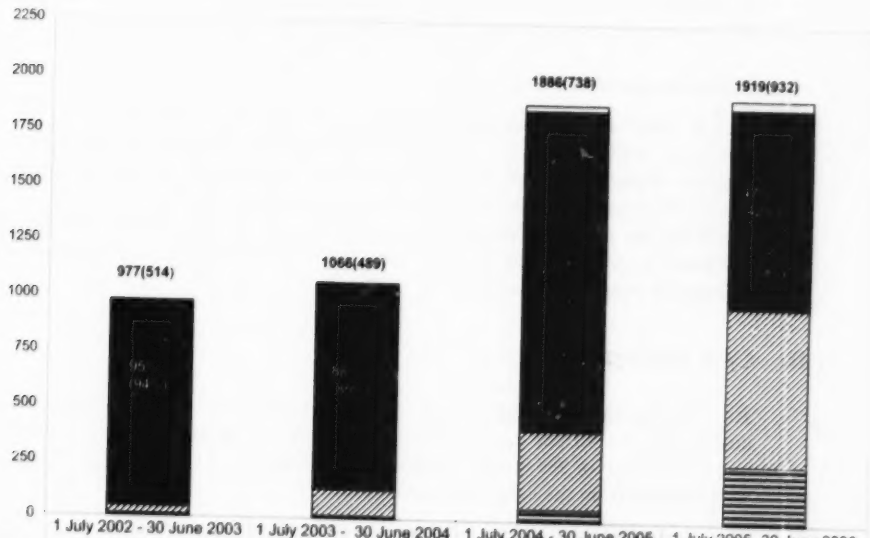
5. As mentioned in the main part of the report (A/61/264 (Part I)) OIOS launched in February 2006 a new recommendation tracking system, Issue Track, which replaced seven disparate databases that had been used in the Office in the past. During the migration of recommendation data from the old databases to Issue Track, OIOS performed a reassessment of all open recommendations, which resulted in the withdrawal of several older recommendations. The implementation statistics contained in the present report further exclude, for the first time, recommendations issued in the so-called "audit observations", a reporting vehicle generally utilized by OIOS to communicate findings made during field audits to field level managers. They can be considered an interim reporting mechanism, while the most important audit findings and recommendations are included in the final audit reports to programme managers.

II. Overall assessment of the implementation of recommendations

A. Implementation statistics

Figure. Implementation of recommendations from 1 July 2002 to 30 June 2006[a]



[a] Critical recommendations are given in parentheses.

6. For the period from 1 July 2005 to 30 June 2006, the figure shows that OIOS issued 1,919 recommendations to United Nations entities. Of the recommendations issued, 932 (49 per cent) were deemed critical. As at 30 June 2006, programme

managers had implemented 899 (47 per cent) of all recommendations and 389 (42 per cent) of the critical recommendations. As compared with the same period last year, the implementation rate declined slightly, from 50 per cent for all recommendations and from 44 per cent for critical recommendations.

Decrease in implementation rate

7. The slight decrease in the overall implementation rate, a variation from previous periods, which showed a positive trend, may be partially explained by the 26 per cent increase in the number of critical recommendations issued during the period 1 July 2005 to 30 June 2006. OIOS acknowledges that critical recommendations can often be complicated and may require a longer time to implement fully; nevertheless, there remains room for improvement in order for the Organization to better manage risks associated with weak internal controls, inefficiencies and any impact of ineffective programme implementation.

Long-outstanding recommendations

8. The age of some recommendations is of particular concern. For example, 34 recommendations issued prior to 1 July 2002, of which 17 are critical, still remain without full implementation. The longer recommendations remain open, especially the critical ones, the higher the risk to the Organization. In the opinion of the Office of Internal Oversight Services, the full implementation of recommendations should only in very exceptional cases exceed three years.

Recommendations not accepted

9. A total of 68 recommendations have not been accepted by programme managers. While OIOS continues to cooperate with programme managers after the issuance of such recommendations, seeking to obtain their acceptance, it can happen that those discussions do not lead to a common position. In such cases, OIOS will document the disagreement in its annual and semi-annual reports and highlight the fact that the Organization takes the responsibility for the non-implementation and its potentially negative consequences.

B. Cost savings

10. During the reporting period, the Office identified a total of $49.2 million in cost savings, a 40 per cent increase over the same period last year. Actual savings and recoveries in the period totalled approximately $14.2 million, a decrease of $3.8 million from the same period last year.

11. A significant component of the recommended cost savings in the period results from the recommendations issued to the Department of Peacekeeping Operations relating to their management of strategic deployment stocks (report number AP/2004/600/02). The Office recommended that the Department discontinue the practice of replenishing the equipment released to the field, which had been transferred to strategic deployment stocks from the United Nations reserves. The action could result in a reduction in the missions' future budgets by an estimated total of $17.8 million, of which $8.9 million has been realized thus far. Another significant amount, $7.9 million of the recommended savings, stems from a recommendation issued to the United Nations Mission of Support in East

Timor/United Nations Transitional Administration in East Timor (UNMISET/UNTAET) in an OIOS review of supply of rations contracts (AP/2005/682/06). However, none of the recommended savings to UNMISET/UNTAET had been realized as at 30 June 2006.

III. Analysis of recommendations not fully implemented

A. Ageing of recommendations

12. Table 1 provides a breakdown by entity of all recommendations not implemented as at 30 June 2006, noting in parenthesis those deemed critical. The ageing of recommendations in the table denotes the number of years each recommendation has remained open pending full implementation.

Table 1
Implementation status and ageing of all non-implemented recommendations[a]

Entity	*Not accepted*	*Not started*	*In progress*	*Total non-implemented*	*< 1 year*[b]	*Between 1-2 years*[b]	*Between 2-3 years*[b]	*> 3 years*[b]	*Response received to OIOS status update as at 30 June 2006*
Department of Disarmament Affairs (DDA)	0	0	2(2)	2(2)	0	0	0	2(2)	Yes
Department of Economic and Social Affairs (DESA)	0	0	17(4)	17(4)	1(1)	1(0)	15(3)	0	Yes
Department of Management (DM)	5(5)	21(13)	146(130)	172(148)	97(81)	47(44)	16(15)	12(8)	Yes
Department of Peacekeeping Operations (DPKO)	14(7)	70(18)	210(119)	294(144)	228(107)	39(29)	25(7)	2(1)	Yes
Department of Political Affairs (DPA)	0	1(1)	16(13)	17(14)	14(11)	0	3(3)	0	Yes
Department of Safety and Security (DSS)	0	0	8(6)	8(6)	2(0)	6(6)	0	0	Yes
Economic and Social Commission for Asia and the Pacific (ESCAP)	0	0	1(0)	1(0)	0	1(0)	0	0	Yes
Economic and Social Commission for Western Asia (ESCWA)	2(2)	1(1)	22(18)	25(21)	24(21)	0	1(0)	0	Yes
Economic Commission for Africa (ECA)	0	18(0)	106(34)	124(34)	67(16)	52(15)	3(2)	2(1)	Incomplete
Economic Commission for Europe (ECE)	0	4(4)	7(7)	11(11)	11(11)	0	0	0	Yes
Executive Office of the Secretary-General	0	6(4)	2(2)	8(6)	6(5)	2(1)	0	0	No
International Criminal Tribunal for Rwanda (ICTR)	0	2(1)	47(16)	49(17)	36(10)	9(4)	4(3)	0	Yes
International Criminal Tribunal for the former Yugoslavia (ICTY)	0	0	29(14)	29(14)	18(6)	11(8)	0	0	Yes
International Trade Commission (ITC)	0	0	7(4)	7(4)	3(0)	4(4)	0	0	Yes
Office for the Coordination of Humanitarian Affairs (OCHA)	0	3(0)	30(15)	33(15)	22(15)	11(0)	0	0	Yes
Office of the United Nations High Commissioner for Human Rights (OHCHR)	0	0	21(4)	21(4)	3(3)	17(1)	1(0)	0	Yes
Office of the United Nations High Commissioner for Refugees (UNHCR)	0	106(56)	58(35)	164(91)	106(57)	25(14)	20(15)	13(5)	Yes

Entity	*Not accepted*	*Not started*	*In progress*	*Total non-implemented*	*<1 year*[b]	*Between 1-2 years*[b]	*Between 2-3 years*[b]	*>3 years*[b]	*Response received to OIOS status update as at 30 June 2006*
Regional Commissions New York Office	0	0	1(0)	1(0)	0	1(0)	0	0	Yes
United Nations Assistance Mission in Afghanistan (UNAMA)	1(0)	4(1)	8(7)	13(8)	8(5)	5(3)	0	0	Yes
United Nations Assistance Mission in Sierra Leone (UNAMSIL)	1(0)	0	2(0)	3(0)	2(0)	1(0)	0	0	Yes
United Nations Compensation Commission	3(2)	0	2(1)	5(3)	3(2)	3(2)	2(1)	0	Yes
United Nations Conference on Trade and Development (UNCTAD)	0	2(1)	14(10)	16(11)	12(9)	4(2)	0	0	Yes
United Nations Convention to Combat Desertification[c]	0	0	8(8)	8(8)	8(8)	0	0	0	Yes
United Nations Development Group (UNDG)	0	0	3(0)	3(0)	0	3(0)	0	0	Yes
United Nations Development Programme (UNDP)	0	9(0)	1(0)	10(0)	2(0)	6(0)	1(0)	1(0)	No
United Nations Disengagement Observer Force (UNDOF)	0	0	3(1)	3(1)	3(1)	0	0	0	Yes
United Nations Environment Programme (UNEP)	0	0	79(51)	79(51)	42(22)	15(11)	8(4)	14(14)	Yes
United Nations Human Settlements Programme (UN-Habitat)	0	0	22(4)	22(4)	8(3)	13(0)	0	1(1)	Yes
United Nations Institute for Disarmament Research (UNIDIR)	0	0	2(1)	2(1)	0	2(1)	0	0	Yes
United Nations Interim Force in Lebanon (UNIFIL)	0	1(0)	3(1)	4(1)	4(1)	0	0	0	Yes
United Nations Interregional Crime and Justice Research Institute (UNICRI)	0	0	1(1)	1(1)	0	0	1(1)	0	Yes
United Nations Joint Staff Pension Fund (UNJSPF)	6(3)	23(10)	38(22)	67(35)	53(28)	10(5)	2(1)	2(1)	Yes
United Nations Mission for the Referendum in Western Sahara (MINURSO)	0	0	4(2)	4(2)	1(0)	3(2)	0	0	No
United Nations Mission in Ethiopia and Eritrea (UNMEE)	0	0	10(8)	10(8)	5(5)	4(2)	1(1)	0	Yes

Entity	*Not accepted*	*Not started*	*In progress*	*Total non-implemented*	*<1 year*[b]	*Between 1-2 years*[b]	*Between 2-3 years*[b]	*>3 years*[b]	*Response received to OIOS status update as at 30 June 2006*
United Nations Interim Administration Mission in Kosovo (UNMIK)	25(0)	8(4)	45(5)	78(9)	20(2)	48(0)	10(7)	0	Yes
United Nations Mission in Liberia (UNMIL)	1(0)	0	21(12)	22(12)	20(12)	2(0)	0	0	Yes
United Nations Mission in the Sudan (UNMIS)	0	10(9)	35(20)	45(29)	45(29)	0	0	0	Yes
United Nations Mission in Support of East Timor (UNMISET)/United Nations Transitional Administration in East Timor (UNTAET)	0	3(1)	2(2)	5(3)	1(1)	4(2)	0	0	No
United Nations Military Observer Group in India and Pakistan (UNMOGIP)	0	0	1(0)	1(0)	0	1(0)	0	0	Yes
United Nations Observer Mission in Georgia (UNOMIG)	0	3(3)	3(2)	6(5)	3(2)	3(3)	0	0	Yes
United Nations Office at Geneva (UNOG)	1(0)	9(7)	46(23)	56(30)	31(15)	14(9)	11(6)	0	Yes
United Nations Office at Nairobi (UNON)	0	0	68(40)	68(40)	35(21)	5(5)	0	28(14)	Incomplete
United Nations Office at Vienna (UNOV)	0	0	7(4)	7(4)	5(2)	2(2)	0	0	Yes
United Nations Office for West Africa (UNOWA)	0	0	3(3)	3(3)	0	3(3)	0	0	Yes
United Nations Office on Drugs and Crime (UNODC)	0	0	3(3)	3(3)	0	1(1)	0	2(2)	Yes
United Nations Operation in Burundi (ONUB)	1(1)	4(2)	7(1)	12(4)	12(4)	0	0	0	Yes
United Nations Operation in Côte d'Ivoire (UNOCI)	0	6(5)	4(4)	10(9)	7(6)	3(3)	0	0	Yes
United Nations Organization Mission in the Democratic Republic of the Congo (MONUC)	7(2)	20(3)	53(20)	80(25)	34(12)	39(12)	6(1)	1(0)	No
United Nations Peacebuilding Support Office in Guinea-Bissau (UNOGBIS)	0	1(1)	2(2)	3(3)	0	3(3)	0	0	Yes

Entity	*Not accepted*	*Not started*	*In progress*	*Total non-implemented*	*<1 year*[b]	*Between 1-2 years*[b]	*Between 2-3 years*[b]	*>3 years*[b]	*Response received to OIOS status update as at 30 June 2006*
United Nations Peacekeeping Force in Cyprus (UNFICYP)	0	0	3(3)	3(3)	1(1)	2(2)	0	0	Yes
United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA)	1(0)	1(0)	1(0)	3(0)	3(0)	0	0	0	Yes
United Nations Research Institute for Social Development (UNRISD)	0	0	6(3)	6(3)	0	6(3)	0	0	Yes
United Nations Stabilization Mission in Haiti (MINUSTAH)	0	2(0)	5(5)	7(5)	6(4)	1(1)	0	0	Yes
United Nations System Chief Executives Board for Coordination (CEB)	0	5(0)	0	5(0)	0	5(0)	0	0	No
United Nations System Staff College (UNSSC)	0	0	4(3)	4(3)	0	0	4(3)	0	Yes
United Nations Tajikistan Office of Peacebuilding (UNTOP)	0	0	2(2)	2(2)	0	2(2)	0	0	Yes
United Nations Truce Supervision Organization (UNTSO)	0	0	2(1)	2(1)	2(1)	0	0	0	Yes
United Nations University (UNU)	0	0	6(3)	6(3)	6(3)	0	0	0	Yes
Totals	**68(22)**	**343(145)**	**1 259(701)**	**1 670(868)**	**1 020(543)**	**438(204)**	**132(72)**	**80(49)**	

[a] The number of critical recommendations for each category is given in parentheses.
[b] Denotes number of years recommendations have remained open pending full implementation.
[c] United Nations Convention to Combat Desertification in Those Countries Experiencing Serious Drought and/or Desertification, Particularly in Africa, United Nations, *Treaty Series*, vol. 1954, No. 33480.

B. Recommendations of greatest concern

13. Failure to implement recommendations expeditiously does not necessarily mean that the programme managers have been lax in their efforts to act on recommendations. Rather, it is sometimes the case that the implementation of recommendations is complex, requiring a longer time for full implementation. However, there are several recommendations to which progress towards implementation has been exceedingly slow. In those cases OIOS deems immediate attention is necessary.

Department for Disarmament Affairs

14. A recommendation issued in 2002 calling on the Department for Disarmament Affairs to develop a plan of diplomatic action both at the African level and vis-à-vis major donors to ensure the financial stability of the United Nations Regional Centre in Africa in Lomé, Togo, is not yet fully implemented. While OIOS has noted some progress in the matter, tangible results ensuring the financial stability of the Centre are still absent. The Office also notes that the United Nations Regional Centre in Asia and the Pacific has not yet been redeployed to Kathmandu, Nepal, although OIOS had recommended drawing up as soon as possible the relocation action plan with an appropriate deadline and subsequently implementing it. While there have been security issues involved in reaching a final agreement with the host country, the Department needs to move forward with concluding the agreement with the Nepalese authorities to relocate the Centre and discuss the possible dates for relocation.

Department of Management

15. A matter of concern is the slow implementation of one recommendation addressed to the Department in 2000 in the report on the follow-up review of the programme and administrative practices of UN-Habitat (see A/54/764). The Department had informed OIOS earlier that modules to train senior managers on the delegation of authority were ready and that its implementation was planned for the spring of 2006. However, no further clarifying information has been received by OIOS on whether the training took place and how many senior officials participated in it.

16. Five recommendations relating to the inspection of possible discrimination due to nationality, race, sex, religion and language in recruitment, promotion and placement (see A/56/956) issued in 2002 still remain open. While OIOS considers all five to be in progress, four years is an exceedingly long period for their implementation. The recommendations include:

- Human resources action plans should be strengthened to assist the Office of Human Resources Management in monitoring accountability of programme managers.
- The Office of Human Resources Management should undertake an evaluation of the complaint mechanisms for addressing cases of alleged discrimination with a view to strengthening them.

- The Office of Human Resources Management should include information on staff in the International Tribunals in the report of the Secretary-General on the composition of the Secretariat.
- The Office of Human Resources Management should ensure that performance appraisal data for each staff member is available in the IMIS system.
- The Office of Human Resources Management should include and verify the mother tongue of staff in IMIS.

17. The Office of Human Resources Management has not fully implemented a recommendation issued by OIOS in its report on the impact of the human resources management reform (see A/59/253) issued in 2004, which stressed the need for the former to define clearly how mobility will channel the skills and competencies, identified through departmental inventory, to meet the operational needs of departments. Non-implementation of that recommendation would lessen the effectiveness of the United Nations Secretariat mobility programme and, consequently, the objective set by the General Assembly would not be achieved.

Department of Peacekeeping Operations

18. It is a continuing matter of concern that following an investigation of sexual exploitation and abuse by a peacekeeper in the Democratic Republic of the Congo in 2001, the contingent member was not and will not be held accountable for his actions by the national authorities of his country. According to the Department of Peacekeeping Operations, the Permanent Mission of the country concerned deems the action taken thus far to be complete. In addition, OIOS recommended that the Department consider the most appropriate manner in which to advise the victim and her family of the investigation conducted by the national authorities of the peacekeeper and the actions taken by the United Nations. OIOS has not been kept informed of the actions taken on this matter.

19. The Office found that a United Nations Volunteer with the United Nations Organization Mission in the Democratic Republic of the Congo (MONUC) had falsified a total of 34 claims, totalling nearly $68,000. OIOS recommended in 2004 that the Department consider the referral of this matter to the relevant national jurisdiction for criminal prosecution. The Office of Legal Affairs concurred with the OIOS recommendation and on 26 April 2006 the Assistant Secretary-General of the Department advised the Special Representative of the Secretary-General for the Democratic Republic of the Congo to act accordingly. However, the referral for criminal prosecution has not yet been made.

20. In a case relating to the procurement for an upgrade of the Bunia airfield in MONUC, OIOS issued several critical recommendations: (a) to ensure that the Department's Procurement Division adheres to the confidentiality requirements of bid pricing; (b) to identify and promulgate reporting requirements on conflicts of interests so that Mission managers are aware of actual or potential conflicts; and (c) to identify and promulgate procedures on how those reports are recorded and stored. The Department has not accepted these recommendations, claiming that the responsibility rests with the United Nations Procurement Service. That view, however, is not correct given that the Mission's procurement activities fall within the purview of the Department. OIOS stresses that the Department should urgently address the issue.

21. OIOS uncovered fuel, rations and reimbursement fraud totalling approximately $1.5 million by a United Nations Interim Force in Lebanon (UNIFIL) contingent during an investigation. In response, the Office recommended the adoption of a carlog system to stem unaccounted use of vehicles. The Department has asserted that it can introduce the carlog system in contingent-owned vehicles with only the consent of the Government of the troop-contributing country. The failure to adopt this system leaves the Organization exposed to unnecessary risk.

22. An investigation in the United Nations Mission for the Referendum in Western Sahara (MINURSO) found that the host country provided MINURSO staff with food and accommodations free of charge. Following that discovery, the Office recommended that MINURSO review the agreement between the host country and the United Nations in relation to accommodations and food for international staff. The Department did not accept the recommendation, noting that MINURSO was of the opinion that the renegotiation of the status-of-forces agreement at the present stage was not advisable as this would have far-reaching implications for its operations, both financially and politically. However, the above arrangement could put MINURSO in a vulnerable position, with possible political implications. Further, it remains to be explored whether the host country is deducting its deliveries and services from its United Nations contribution, thus minimizing or nullifying the financial benefits for the United Nations.

United Nations Human Settlements Programme

23. During an audit in 2000, OIOS recommended that the United Nations Human Settlements Programme (UN-Habitat) develop a procedures manual to ensure the establishment of sound financial and budgetary controls for its technical cooperation projects. While recognizing the complexities involved in developing such a manual, progress has been exceedingly slow. It is important that UN-Habitat field staff be provided with clear guidance and a good understanding of what is expected of them when discharging their roles and responsibilities. This should reduce the risk of financial and budgetary irregularities.

United Nations Monitoring, Verification and Inspection Commission

24. In its audit of the United Nations Monitoring, Verification and Inspection Commission in 2005, the Office found that despite drastic changes in Iraq since March 2003, the UNMOVIC programme of work had not been revised since that date. OIOS recommended that UNMOVIC revise its programme of work annually to respond to the changed situation on the ground. Since UNMOVIC is a subsidiary body of the Security Council and takes its instructions directly from the Council, OIOS addressed the above recommendation to the Secretary-General. OIOS has not received a response from the Executive Office of the Secretary-General.

IV. List of reports: 1 July 2005-30 June 2006

25. The Office of Internal Oversight Services issued 234 oversight reports during the 12-month period from 1 July 2005 to 30 June 2006, including 18 reports to the General Assembly. Mindful of the word count limitations that OIOS has to adhere to, table 2 summarizes the subject matter of each report in compliance with General Assembly resolution 59/272, paragraph 1 (a).

26. Pursuant to paragraph 1 (c) of the same resolution, Member States have access to OIOS reports upon request. The titles of all OIOS reports are available from http://www.un.org/Depts/oios/report&pub.htm.

Table 2

A. Reports to the General Assembly

Number	*Date*	*Subject*
A/60/120	14-Jul-05	Inspection of programme and administrative management of the subregional office of the Economic Commission for Africa
A/60/281	19-Aug-05	Audit of the International Research and Training Institute for the Advancement of Women
A/60/288	22-Aug-05	Audit of the capital master plan
A/60/291	23-Aug-05	Audit of the utilization and management of funds for strengthening the security and safety of United Nations premises
A/60/346 and Corr.1	9-Sept-05 8-Nov-05	Annual report, 1 July 2004-30 June 2005
A/60/596	16-Nov-05	Review of effectiveness of military information management in United Nations peacekeeping operations
A/60/588	13-Dec-05	Review of military involvement in civil assistance in peacekeeping operations
A/60/682	17-Feb-06	Audit of standard costs applied to headquarters overhead
A/60/713	13-Mar-06	Global review of discipline in field missions led by the Department of Peacekeeping Operations
A/60/717	13-Mar-06	Comprehensive management audit of the Department of Peacekeeping Operations
A/61/61	17-Feb-06	Inspection of the programme and administrative management of the Economic and Social Commission for Western Asia
A/61/64	20-Apr-06	Programme performance of the United Nations for the biennium 2004-2005
A/61/83 and Corr.1	16-May-06	Strengthening the role of evaluation and the application of evaluation findings on programme design, delivery and policy directives
E/AC.51/2006/2	24-Mar-06	Thematic evaluation of knowledge management networks in the pursuit of the goals of the Millennium Declaration
E/AC.51/2006/3	9-May-06	Usefulness of the pilot thematic evaluation[a]
E/AC.51/2006/4	9-May-06	In-depth evaluation of political affairs

Number	*Date*	*Subject*
A/60/720 and Corr.1	14-Mar-06	Investigation conducted by the Investigation Task Force into fraud and corruption allegations at Pristina Airport
E/AC.51/2006/5	16-Mar-06	Triennial review of the implementation of recommendations made by the Committee for Programme and Coordination at its forty-third session on the in-depth evaluation of the programme on the law of the sea and ocean affairs

[a] "Evaluation of linkages between headquarters and field activities: a review of best practices for poverty eradication in the framework of the Millennium Declaration" (E/AC.51/2005/2).

B. Reports to Programme Managers

Entity	*Number*	*Date*	*Subject*
Counter-Terrorism Committee Executive Directorate	AP2005/560/04	3-Nov-05	Management review of the Counter-Terrorism Committee Executive Directorate
DESA	AN2004/540/04	17-Aug-05	Audit of selected technical cooperation projects in Yemen
DM	0307/05	4-Aug-05	Investigation into allegations of conflict of interest and abuse of position in the Procurement Service Section of the Office of Central Support Services (OCSS)
	0223/05	28-Oct-05	Investigation into allegations of misconduct by a staff member in the Office of Human Resources Management
	AH2004/ 511/02	1-Dec-05	Audit of the Pooled Trust Fund Accounting
	AH2004/511/03	5-Jan-06	Audit of the medical insurance plan offered to locally recruited staff and to national officers
	AH2004/513/02	13-Feb-06	Audit of the management of maintenance and service contracts by the Facilities Management Services in OCSS
	AH2005/513/03	16-May-06	Audit of asset disposal policies and guidelines
DPA	AP2005/560/03	24-May-06	Audit of recruitment of experts for the sanctions panel
	AP2005/560/05	23-Feb-06	Management audit of DPKO — substantive operations (separate report on issues pertaining to DPA)
	AP2006/560/02	20-Jun-06	Audit of the Office of the Special Representative of the Secretary-General for the Great Lakes Region
Department of Public Information	AN2006/580/02	5-Jun-06	Audit of the *Development Forum* Trust Fund
DPKO	AP2004/600/02	23-Nov-05	Audit of management of strategic deployment stocks
	AP2004/600/09	17-Jan-06	Horizontal audit of rations contracts in peacekeeping missions
	AP2005/600/23	18-Jan-06	Management audit of DPKO — best practices
	AP2005/600/20	20-Jan-06	Management audit of DPKO — procurement

Entity	*Number*	*Date*	*Subject*
	AP2005/600/17	14-Feb-06	Management audit of DPKO — information and communication technology
	AP2005/600/15	16-Feb-06	Management audit of DPKO — integrated mission planning process
	AP2005/600/19	21-Feb-06	Management audit of DPKO — financial management and budgeting
	AP2005/600/16	22-Feb-06	Management audit of DPKO — substantive operations
	AP2005/600/18	22-Feb-06	Management audit of DPKO — human resources management
	AP2006/600/09	5-Jun-06	Audit of mission appointments through DPKO succession planning panel
DSS	0499/05	2-Mar-06	Investigation into the allegation of rape at the International Independent Investigation Commission
ECA	AA2005/710/01	7-Sep-05	Audit of the administration of entitlements
	AA2005/710/11	17-Feb-06	Audit of the grant to the African Institute for Economic Development and Planning (IDEP)
	AA2005/710/05	4-Apr-06	Audit of the United Nations Health Care Centre
ECE	0412/05	21-Dec-05	Investigation into allegations that a staff member misused official laptops to access pornographic and paedophile Internet sites
	AE2005/720/01	31-Jan-06	Audit of information and communication technology management
ICTR	AA2004/260/02	27-Jul-05	Audit of the administration of entitlements (home leave, rental subsidy and security allowance)
	AA2005/260/01	7-Sep-05	Audit of the administration of entitlements (mobility, hardship and non-removal, education grant and dependency allowance)
	0108/05	5-Dec-05	Investigation into allegations of rape, sexual harassment and threats to kill by an ICTR staff member
	0563/03	6-Dec-05	Investigation into allegation of fraudulent education grant
	0320/04	7-Feb-06	Investigation into allegation of abuse of United Nations financial rules in respect of an education grant claim
	AA2005/260/05	16-Feb-06	Audit of the Legal Aid Programme

Entity	*Number*	*Date*	*Subject*
	0605/03	17-Feb-06	Investigation into allegation of unlawful exportation of game trophies (animal skins) from a Member State by an ICTR staff member
	0555/02	22-May-06	Investigation into allegation that an ICTR staff member was not qualified for his/her job
	0454/04	22-May-06	Investigation into allegation that an ICTR staff member abused the United Nations financial rules in respect of an education grant claim
ICTY	0510/04	21-Sep-05	Review of investigation into loss of information technology equipment
	AA2005/270/01	21-Oct-05	Audit of the administration of entitlements
	AA2005/270/05	24-Feb-06	Audit of the Legal Aid Programme
ITC	0259/05	19-Oct-05	Investigation into allegations of fraud in education grant claims
MINURSO	0457/05	3-Nov-05	Investigation into allegations of serious misconduct by MINURSO staff members
MINUSTAH	AP2005/683/10	28-Jul-05	Review of the state of discipline
	AP2004/683/02	11-Aug-05	Audit of procurement activities
	AP2004/683/03	13-Dec-05	Audit of air operations
	AP2005/683/03	20-Mar-06	Audit of disbursements of operational costs
	0068/06	22-Jun-06	Investigation into allegation of rape involving an unidentified MINUSTAH soldier
MONUC	AP2005/620/11	8-Aug-05	Audit of fuel management
	AP2005/620/06	9-Aug-05	Audit of the renovation of airfields
	0179/05	7-Sep-05	Investigation into an allegation of improper conduct and abuse of authority in the recruitment of a MONUC staff member
	0509/05	16-Nov-05	Investigation into allegations of sexual exploitation and abuse
	AP2005/620/03	22-Nov-05	Audit of the child protection programme
	0508/05	6-Dec-05	Investigation into allegations of misconduct by a soldier in MONUC

Entity	*Number*	*Date*	*Subject*
	0457/04	7-Dec-05	Investigation into allegations of mismanagement and waste of resources in the Aviation Section of MONUC
	AP2005/620/08	8-Dec-05	Audit of the disarmament, demobilization, reintegration and resettlement programmes
	0309/05	23-Dec-05	Investigation into allegations of misconduct, bribery and sexual exploitation and abuse in a MONUC field office
	AP2005/620/17	23-Dec-05	Review of the state of discipline
	0514/05	9-Jan-06	Investigation into allegation of rape by a contingent soldier assigned to MONUC
	0572/05	23-Jan-06	Investigation into allegations of sexual exploitation and abuse by a contingent soldier assigned to MONUC
	0566/05	25-Jan-06	Investigation into allegations of sexual exploitation and abuse by a staff member of a MONUC field office
	0204/05	26-Jan-06	Investigation into allegations of residential security allowance fraud
	0545/05	3-Mar-06	Investigation into allegations of sexual exploitation and abuse by an employee of a MONUC contractor
	0646/05	6-Mar-06	Investigation into allegations of sexual exploitation and abuse by an employee of a MONUC contractor
	0567/05	5-Apr-06	Investigation into allegations of sexual exploitation and abuse by a Humanitarian Affairs Officer
	0510/05	5-Apr-06	Investigation into allegations of sexual exploitation and abuse by a military police officer assigned to MONUC
	0635/05	7-May-06	Investigation into allegations of sexual exploitation and abuse by peacekeepers of a MONUC contingent
OCHA	AN2004/590/07	19-Jul-05	Audit of the field office in Liberia
	AN2005/590/01	30-Dec-05	Audit of the field office in the Democratic Republic of the Congo
	AN2005/590/03	14-Feb-06	Audit of human resources management for OCHA field operations

Entity	*Number*	*Date*	*Subject*
	AN2005/590/09	19-Apr-06	Audit of the Central Emergency Response Fund
	AN2005/590/07	20-Feb-06	Audit of OCHA in Indonesia (tsunami operations)
OHCHR	AE2005/01331	23-Dec-05	Audit of United Nations Voluntary Fund for Victims of Torture projects in the Philippines
	0033/06	10-Mar-06	Monitoring overview of OHCHR criminal investigation into allegations of theft
ONUB	AP2004/648/01	18-Jul-05	Audit of security procedures
	AP2004/648/02	1-Aug-05	Process review of the Joint Logistics Operations Centre
	AP2005/648/14	28-Oct-05	Review of state of discipline
	AP2005/648/09	3-Nov-05	Audit of procurement fraud indicators
	AP2005/648/10	23-Nov-05	Audit of vacancy rates
	AP2005/648/05	30-Nov-05	Audit of management of major contracts
	0377/05	26-Jan-06	Investigation into allegations of sexual harassment and sexual exploitation of an ONUB staff member
	0021/06	6-Mar-06	Investigation into allegations of sexual exploitation and abuse by an ONUB peacekeeper
	0016/06	7-Mar-06	Investigation into allegations of sexual exploitation and abuse by a former ONUB military observer
	AP2005/648/02	8-Mar-06	Audit of supply functions
	AP2005/648/15	21-Mar-06	Review of fraudulent travel claims
	0060/06	22-Mar-06	Investigation into allegations of sexual exploitation and abuse by an ONUB peacekeeper
	0003/06	18-Apr-06	Investigation into allegations of sexual exploitation and abuse by an ONUB contingent soldier
	AP2005/648/08	9-Jun-06	Audit of the ONUB Transport Section

Entity	*Number*	*Date*	*Subject*
UNAMA	AP2005/630/08	4-Oct-05	Audit of UNAMA trust funds
	AP2005/630/07	23-Nov-05	Review of the state of discipline
UNAMSIL	0316/05	7-Sep-05	Investigation into allegations of theft of fuel occurring at a power house in UNAMSIL
	AP2005/622/03	25-Oct-05	Review of accounts receivable
	AP2005/622/06	25-Oct-05	Audit of personnel vacancy rates
	AP2005/622/15	22-Nov-05	Review of the state of discipline
	AP2005/622/02	28-Nov-05	Review of outstanding obligations and accounts payable
	AP2005/622/07	16-Feb-06	Audit of inventory management
	AP2005/622/09	21-Mar-06	Follow-up review of outstanding audit recommendations relating to the Special Court for Sierra Leone
	AP2006/622/02	23-Mar-06	Audit of implementation of mission drawdown
	AP2006/622/05	24-Mar-06	Audit of telephone billing and recoveries
	AP2006/622/03	5-Apr-06	Audit of the medical insurance plan
	AP2006/622/06	21-Apr-06	Audit of travel and related entitlements
United Nations Compensation Commission	AF2005/820/02	21-Jul-05	Audit of compensation award payment procedures
	AF2005/820/03	13-Dec-05	Audit of Palestinian late D claims instalment 20
	AF2005/820/04	10-Apr-06	Audit of United Nations Compensation Commission liquidation activities
United Nations Convention to Combat Desertification	AA2005/242/01	11-Jan-06	Audit of information technology management
UNCTAD	AE2005/340/01	21-Sep-05	Audit of information and communication technology management
	AE2006/341/01	30-Jun-06	Audit of UNCTAD Division on Investment, Technology and Enterprise Development

Entity	*Number*	*Date*	*Subject*
UNDOF	AP2005/670/01	24-Oct-05	Review of the state of discipline
UNDP	0610/05	15-Mar-06	Investigation into several allegations involving MINUSTAH staff members
UNEP	AA2005/220/01	18-Jul-05	Audit of the UNEP Mediterranean Action Plan
	AA2005/220/02	7-Sep-05	Audit of the International Environmental Technology Centre
	AA2006/220/03	17-May-06	Audit of the secretariat to the Convention on Biological Diversity
UNFICYP	AP2005/654/01	25-Oct-05	Review of the state of discipline
UN-Habitat	AA2005/250/01	24-May-06	Audit of the UN-Habitat Slum Upgrading Facility
UNHCR	AR2005/131/01	8-Aug-05	Audit of operations in Iraq
	AR2005/131/01	11-Aug-05	Audit of Southern Iraq operations funded by the United Nations Development Group
	AR2005/121/02	19-Aug-05	Audit of operations in Greece
	AR2005/141/01	26-Aug-05	Audit of operations in Myanmar
	AR2005/110/01	29-Aug-05	Audit of operations in Burundi
	AR2005/162/02	29-Aug-05	Audit of the administration of mobility and hardship allowance
	AR2005/141/03	31-Aug-05	Risk assessment of the UNHCR tsunami relief project in Sri Lanka
	AR2005/131/02	13-Sep-05	Audit of operations in Jordan
	AR2005/131/06	6-Oct-05	Audit of retrenchment benefits to the UNHCR implementing partner staff in Pakistan
	AR2005/111/04	30-Oct-05	Audit of operations in Cameroon
	AR2005/151/01	16-Nov-05	Audit of operations in Ecuador
	AR2005/141/02	20-Dec-05	Audit of operations in Indonesia
	AR2005/151/02	28-Dec-05	Audit of operations at the Venezuela regional office
	AR2005/112/03	30-Dec-05	Audit of operations in Somalia
	AR2005/131/05	9-Feb-06	Audit of operations in the Syrian Arab Republic

Entity	Number	Date	Subject
	AR2005/110/02	21-Feb-06	Audit of operations in Rwanda
	AR2005/161/04	5-May-06	Review of UNHCR implementing partners' audit certification
	AR2005/162/07	9-May-06	Audit of retrenchment benefits to implementing partner staff
	AR2005/121/05	9-May-06	Audit of operations in Kosovo (Serbia)
	AR2005/162/04	16-May-06	Audit of the policies, administrative and financial processes and issues of medical evacuations in UNHCR
	AR2005/111/01	16-May-06	Audit of Togo emergency operations in Ghana
	AR2005/163/01	17-May-06	Review of UNHCR project profile (a new registration process/system)
	AR2005/111/01	6-Jun-06	Audit of Togo emergency operations in Benin
	AR2005/112/01	6-Jun-06	Review of the current status of UNHCR project staff
	AR2005/162/03	13-Jun-06	Audit of the International Professional Roster
	AR2005/131/07	28-Jun-06	Audit of operations in Libya
	AR2006/131/03	30-Jun-06	Audit of confidence-building measures for Western Sahara refugees
	AR2005/121/06	30-Jun-06	Audit of regional operations in Hungary, including visits to Poland, Slovakia and Slovenia
UNIFIL	0261/05	4-Aug-05	Investigation into allegations of fraud, theft and embezzlement of fuel and rations and other improprieties by members of a contingent battalion in UNIFIL
	AP2005/672/01	24-Oct-05	Review of the state of discipline
UNJSPF	AS2005/801/01	22-Jul-05	Audit of real estate investments
	AS2005/800/02	1-Nov-05	Audit of UNJSPF Geneva Office
	AS2005/801/02	2-Mar-06	Audit of advisory and brokerage services
	0543/05	28-Mar-06	Investigation into allegations of conflict of interest, favouritism and mismanagement
	AS2005/800/01	4-Apr-06	Audit of the Lawson accounting system

Entity	*Number*	*Date*	*Subject*
UNMEE	AP2005/624/11	28-Jul-05	Review of the state of discipline
	AP2005/624/04	13-Dec-05	Audit of the monitoring of the Temporary Security Zone
	AP2005/624/07	28-Jun-06	Audit of mission subsistence allowance payments
UNMIK	AP2005/650/10	8-Nov-05	Review of the state of discipline
	AP2005/650/08	22-May-06	Audit of vacancy rates
	AH2005/511/05	21-Jun-06	Audit of the Trust Fund to Support the United Nations Interim Administration Mission in Kosovo
	AP2005/650/05	28-Jun-06	Audit of the UNMIK fuel contract with BIS Oil Team (Skopje-based company)
UNMIL	0424/04	7-Jul-05	Investigation into allegations of conflict of interest
	0430/04	2-Aug-05	Investigation into allegations of misappropriation of fuel by military personnel of a member State contingent
	0422/04	7-Sep-05	Investigation into allegation of a solicitation of a kickback by a staff member of UNMIL
	0432/04	22-Sep-05	Investigation of an alleged violation of section 16 of the status of forces agreement between the Government of Liberia and UNMIL
	0093/04	23-Sep-05	Investigation into alleged conflict of interest and abuse of authority
	0154/05	10-Oct-05	Investigation into threatening e-mails and potential conflict of interest
	0176/05	24-Oct-05	Investigation into allegations of inappropriate conduct, abuse of authority and waste of resources
	AP2005/626/08	22-Nov-05	Audit of mission vacancy rates
	AP2005/626/03	30-Nov-05	Audit of management of engineering projects
	0504/05	6-Dec-05	Investigation into allegations of serious misconduct committed in the Aviation Unit of UNMIL
	AP2005/626/13	7-Dec-05	Audit of assets stored in containers

Entity	*Number*	*Date*	*Subject*
	0417/04	12-Dec-05	Investigation into allegations of misconduct, bribery and a leak of information prior to the bidding process for a travel management service contract
	0412/04	13-Dec-05	Investigation into allegations of personal use of United Nations property by staff members of UNMIL
	AP2005/626/15	13-Dec-05	Audit of the trust fund for disarmament, demobilization, reintegration and rehabilitation — UNDP claim for reimbursement of expenditures
	AP2005/626/12	22-Dec-05	Review of the state of discipline
	0701/05	24-Jan-06	Investigation into allegations of sexual exploitation and abuse by an UNMIL civilian police officer
	AP2005/626/01	25-Jan-06	Audit of the Rule of Law Programme
	AP2005/626/07	25-Jan-06	Audit of the disarmament, demobilization, reintegration and rehabilitation programme
	0706/05	31-Jan-06	Investigation into allegations of sexual exploitation and abuse by an UNMIL peacekeeper
	0719/05	7-Feb-06	Investigation into allegations of sexual exploitation and abuse by an UNMIL staff member
	0425/04	7-Feb-06	Investigation into allegations of mismanagement and waste of resources in the UNMIL fuel cell
	0724/05	23-May-06	Investigation into an allegation of sexual assault by an UNMIL peacekeeper
	0753/05	23-May-06	Investigation into allegation of sexual exploitation and abuse by an UNMIL peacekeeper
	0770/05	23-May-06	Investigation into an allegation of sexual exploitation and abuse by an UNMIL police officer
	AP2006/626/12	12-Jun-06	Audit of UNMIL Air Safety Unit
UNMIS	AP2005/632/01	4-Oct-05	Audit of the United Nations Advance Mission in the Sudan (UNAMIS)
	AP2005/632/02	30-Nov-05	Review of the state of discipline

Entity	*Number*	*Date*	*Subject*
	0416/05	23-Dec-05	Investigation into allegations of sexual exploitation and abuse by an UNMIS staff member
	AP2005/632/04	23-Feb-06	Audit of rations management
UNMISET/UNTAET	AP2005/682/06	22-Nov-05	Review of the supply of rations
UNMOVIC	AF2003/821/01	14-Oct-05	Comprehensive review of UNMOVIC
UNOCI	AP2005/640/13	9-Aug-05	Review of the state of discipline
	AP2005/640/02	19-Oct-05	Audit of cash management
	0298/05	3-Nov-05	Investigation into allegations of UNOCI personnel involved with prostitutes
	0525/05	24-Jan-06	Investigation into the death of a United Nations peacekeeper in UNOCI
	AP2005/640/03	6-Jun-06	Audit of the procurement function
	AP2005/640/07	28-Jun-06	Audit of vacancy rates
	AP2005/640/11	28-Jun-06	Audit of quick-impact projects
UNODC	0218/05	19-Dec-05	Investigation into allegations of improper receipt of a Glock pistol as a gift by a UNODC staff member
	AE2005/366/01	29-Dec-05	Audit of programme management and office administration of the Regional Centre for East Asia and the Pacific
	AE2005/365/01	26-Apr-06	Audit of the Partnership and Development Branch of the Division of Operations
	AE2006/366/03	12-Jun-06	Audit of programme management and office administration of the Regional Office for Mexico and Central America
UNOG	0186/05	1-Aug-05	Report of investigation into alleged misuse of the United Nations vehicles and drivers
	AE2005/311/07	19-Aug-05	Audit of the administration of mobility and hardship allowance
	AE2005/311/06	22-Dec-05	Audit of UNOG Security and Safety Section
	AE2005/313/01	30-Dec-05	Audit of UNOG Cultural Activities Programme

Entity	Number	Date	Subject
	AE2005/314/01	12-Jun-06	Audit of UNOG Sales and Marketing Operations
UNOMIG	AP2005/656/02	25-Oct-05	Review of the state of discipline
UNON	AA2003/211/02	18-Jul-05	Audit of the administration of travel
	0076/05	20-Oct-05	Investigation into alleged procurement irregularities during the processing of the contract to manage the United Nations recreation centre at the UNON Gigiri complex
	0327/04	20-Oct-05	Investigation into allegation of failure to return and account for unused daily subsistence allowance by a UNEP staff member
	AA2004/211/03	24-Oct-05	Audit of security and safety management
	AA2005/211/03	1-Nov-05	Audit of support services — United Nations recreation centre
	AA2005/211/04	24-Feb-06	Audit of UNON commercial operations
UNOTIL	0645/05	7-Feb-06	Investigation into allegations of serious mismanagement of the Communications and Information Technology Service warehouse
UNOV	AE2005/321/02	30-Jan-06	Audit of UNOV Security and Safety Section
UNRWA	0098/05	27-Feb-06	Investigation into allegations of sexual harassment, harassment and abuse of authority by a former UNRWA staff member
	0042/05	19-Apr-06	Investigation into allegations of mismanagement and conflict of interest in the UNRWA Provident Fund
UNTSO	AP2005/674/01	25-Oct-05	Review of the state of discipline
UNU	AE2005/370/01	26-Apr-06	Audit of resource management

C. Report to the Secretary-General

Date	Title
28-Feb-06	Semi-annual report, 1 July–31 December 2005